income, and may fairly be taxed as such when its final realization in cash furnishes a convenient opportunity. It seems certain that this result must be reached under the new income tax, for much of the Supreme Court's reasoning is equally applicable to that statute, and the very small deduction expressly allowed to mine-owners "for depletion of ores" necessarily implies that the cash receipts derived from such depletion are to be treated as "gross income." INCOME TAX ACT, § 2, B, G, b. Such is the rule under the English statute, where the inference is less compelling. *Alianza Co.* v. *Bell*, [1906] App. Cas. 18. *Contra*, but overruled, *Knowles & Sons* v. *McAdam*, L. R. 3 Exch. D. 23.

TELEGRAPH AND TELEPHONE COMPANIES — STANDARD OF CARE — WHETHER COMPANY MUST EXERCISE ORDINARY OR GREAT CARE TO KEEP ITS INSTRUMENTS IN WORKING ORDER. — The defendant telephone company used a night bell to give the operator notice of calls. Owing to a defect in the mechanism of the bell, it failed to ring, and a call by the plaintiff was not answered. *Held*, that the telephone company is bound to use only ordinary care to keep its facilities in working order. *Southern Bell Telephone Co.* v. *Glawson*, 79 S. E. 488 (Ct. of Appeals, Ga.).

An exception to the general rule that public service companies must exercise the highest degree of care consistent with performance of the service, exists in the case of telephone and telegraph companies. A majority of cases require only ordinary care under the circumstances. *Western Union Telegraph Co.* v. *Hays*, 63 S. W. 171 (Tex.); see *Ellis* v. *American Telegraph Co.*, 13 Allen 226, 234. Some authority imposes a duty to use the utmost care. *Marr* v. *Western Union Telegraph Co.*, 85 Tenn. 529, 3 S. W. 496. See *Fowler* v. *Western Union Telegraph Co.*, 80 Me. 381, 388. The latter cases seem preferable, for the considerations of public policy which support the rule are applicable to all public services. See 27 HARV. L. REV. 178. The difference, however, between the standard of the utmost care and the standard of reasonable care under the circumstances, with due emphasis laid upon the importance of the circumstances, seems more rhetorical than actual, even in public service. *Gardner* v. *Boston Elevated Ry. Co.*, 204 Mass. 213, 90 N. E. 534.

TORTS — INTERFERENCE WITH BUSINESS — DAMAGE TO BUSINESS REPUTATION BY WRONGFUL ACT. — The defendants, falsely representing themselves to be the husbands of the two females who accompanied them, obtained rooms in the plaintiffs' hotel for immoral purposes, and conducted themselves in an obscene and disorderly manner, to the disturbance of the other guests. The plaintiffs sue for loss of patronage consequent upon the defendants' acts. *Held*, that a demurrer to the plaintiffs' declaration be overruled. *Hall* v. *Galloway*, 135 Pac. 478 (Wash.).

The reasoning upon which the court upholds the declaration is that the facts stated amount to a private nuisance. *Sullivan* v. *Waterman*, 39 Atl. 243, 20 R. I. 273. But it is not necessary to bring this wrong under the vague definition of a private nuisance in order to grant recovery. Relief should be afforded on general principles of tort liability. As a part of good will, the right to business reputation has been recognized as a valuable property right. *Boon* v. *Moss*, 70 N. Y. 465. Business reputation is carefully protected from injury caused by false spoken or written words. *Ostrom* v. *Calkins*, 5 Wend. (N. Y.) 263; *Ohio & Mississippi Ry. Co.* v. *Press Publishing Co.*, 48 Fed. 206. Equity will enjoin the infringement of it by the wrongful use of an established trade name. *Millington* v. *Fox*, 3 Myl. & Cr. 338. The enjoyment of this right has also been protected by an injunction against imitating, in other respects, the plaintiff's manner of doing business, as by the use of similar uniforms for servants. *Stone* v. *Carlan*, 3 Code Rep. (N. Y.) 360. In the principal case the defendants have violated this right by intentionally engaging in conduct, the